

# OFFICIAL GAZETTE

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## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

#### Notification

7-9-88/LA

The Goa Motor Vehicles Tax (Amendment) Act, 1988 (Goa Act No. 5 of 1988) which has been passed by the Legislative Assembly of Goa on 30-3-1988 and assented to by the Governor of Goa on 28-4-1988, is hereby published for the general information of the public.

P.V. Kadnekar, Under Secretary (Drafting).

Panaji, 27th April, 1988.

The Goa Motor Vehicles Tax (Amendment) Act, 1988

(Act No. 5 of 1988) [28-4-1988]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1988.

(2) It shall come into force with effect from the 1st day of May, 1988.

2. *Amendment of section 3.*— In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), after the second proviso to sub-section (1), the following proviso shall be inserted, namely:—

"Provided that, in the case of motor vehicles other than transport vehicles, the tax shall be levied at the rates specified in Part 'B' of the Schedule."

3. *Amendment of section 4.*— In section 4 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Notwithstanding anything contained in the preceding sub-sections, the tax levied under the third proviso to sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered

owner or persons having possession or control of the vehicle, and the tax so paid shall be for the life time of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different rate of tax is payable:

Provided that, in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid on or before the last working day of June, 1988.

Provided further that in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid after deduction of the tax already paid for the period from the 1st day of May, 1988 upto the period for which it is paid, under the Schedule appended to the principal Act."

4. *Amendment of section 5.*—In section 5 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) Notwithstanding anything contained in the preceding sections, issue of tax token and tax licence to the person paying the tax shall not be necessary where the tax is paid under the third proviso to sub-section (1) of section 3:

Provided that, the Taxation Authority shall, on payment of the tax for the life time of the vehicle cause to be made in the Registration Certificate of the said vehicle an entry of such payment."

5. *Amendment of section 9.*—In section 9 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Notwithstanding anything contained in sub-sections (1) and (2), where tax has been paid under sub-section (4) of section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified in part 'C' of the Schedule in case of cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes.

6. *Amendment of section 12.*—In section 12 of the principal Act, the following proviso shall be inserted, namely:—

"Provided that, if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof."

7. *Amendment of Schedule.*—For the Schedule to the principal Act, the following Schedule shall be substituted:—

**"SCHEDULE**  
**PART 'A'**  
**SCHEDULE OF TAXATION**  
(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
<b>A. Motor Vehicles fitted solely with pneumatic tyres.</b>	
<b>I. Motor cycles and tricycles:</b>	
(including motor scooters and cycles with attachment for propelling the same by mechanical power)	
(a) upto half horse power ... ..	15-00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
(b) more than half horse power ... ..	60-00
(c) for every side car attached ... ..	15-00
	(in addition to the rates specified above)
(d) tricycles: For every 25 Kgs. weight or part thereof ...	12-00
II. Motor cycles used for hire ... ..	60-00
III. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids ... ..	6-00
IV. Goods vehicles: For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel ... ..	15-00
(ii) driven on diesel ... ..	18-00
V. Taxis and Auto Rickshaws:	
Taxis —	
(a) Up to 3 seaters ... ..	225-00
(b) Up to 4 seaters ... ..	250-00
(c) Up to 5 seaters ... ..	270-00
For every additional seat up to a maximum of 7 seats ... ..	25-00
Auto Rickshaws up to 2 seats ... ..	60-00
Auto Rickshaws up to 2 seats used for hire ...	90-00
VI. Passenger Vehicles:	
(a) Up to 18 seats ... ..	600-00
(b) For every additional seat over 18 seats ... ..	35-00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ...	35-00
VII. Private vehicles with seating capacity above 7 upto 18 seats ... ..	600-00
<i>Explanation:</i> In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.	
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(a) Upto 850 Kgs. weight unladen ... ..	200-00
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen	250-00
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen	350-00
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs.	400-00
(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs. ... ..	60-00
IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
A. (a) For each trailer when it is used for the carriage of goods ... ..	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers ... ..	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
B. Motor Vehicles other than those fitted with pneumatic tyres ... ..	The rates shown in Clause A plus 50 per centum.
C. Dealers in, or manufacturers of motor vehicles.	
(a) General licence in respect of each vehicle ...	75-00

**PART 'B'**  
**SCHEDULE OF TAXATION**  
(Section 3)

Item No.	Class of Vehicles	Motor Cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half Horse power	more than half Horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. At the time of Registration of New Vehicle ...	120.00	480.00	95.00	5305.00	1770.00	2210.00	3095.00	3535.00	530.00
	B. If the vehicle is already registered and its age from the Month of Registration is —									
1.	Not more than two years ...	115.00	465.00	95.00	5220.00	1740.00	2175.00	3045.00	3480.00	520.00
2.	More than 2 years but not more than 3 years ...	110.00	450.00	90.00	5130.00	1710.00	2135.00	2990.00	3420.00	515.00
3.	More than 3 years but not more than 4 years ...	110.00	430.00	85.00	5030.00	1675.00	2095.00	2935.00	3350.00	505.00
4.	More than 4 years but not more than 5 years ...	105.00	415.00	85.00	4915.00	1640.00	2050.00	2865.00	3275.00	490.00
5.	More than 5 years but not more than 6 years ...	100.00	390.00	80.00	4790.00	1595.00	1995.00	2795.00	3195.00	480.00
6.	More than 6 years but not more than 7 years ...	90.00	370.00	75.00	4650.00	1550.00	1935.00	2710.00	3100.00	465.00
7.	More than 7 years but not more than 8 years ...	85.00	345.00	70.00	4495.00	1500.00	1875.00	2620.00	2995.00	450.00
8.	More than 8 years but not more than 9 years ...	80.00	315.00	65.00	4325.00	1440.00	1800.00	2520.00	2885.00	430.00
9.	More than 9 years but not more than 10 years	70.00	285.00	55.00	4135.00	1380.00	1720.00	2410.00	2755.00	415.00
10.	More than 10 years but not more than 11 years	60.00	245.00	50.00	3920.00	1305.00	1635.00	2290.00	2615.00	390.00
11.	More than 11 years but not more than 12 years	50.00	205.00	40.00	3690.00	1230.00	1535.00	2160.00	2460.00	370.00
12.	More than 12 years but not more than 13 years	40.00	165.00	30.00	3430.00	1140.00	1430.00	2000.00	2285.00	340.00
13.	More than 13 years but not more than 14 years	30.00	115.00	20.00	3140.00	1045.00	1310.00	1830.00	2090.00	315.00
14.	More than 14 years but not more than 15 years	15.00	60.00	12.00	2820.00	940.00	1175.00	1645.00	1880.00	280.00
15.	More than 15 years but not more than 16 years				2460.00	820.00	1025.00	1435.00	1640.00	245.00
16.	More than 16 years but not more than 17 years				2065.00	690.00	860.00	1205.00	1375.00	205.00
17.	More than 17 years but not more than 18 years				1630.00	545.00	680.00	950.00	1085.00	165.00
18.	More than 18 years but not more than 19 years				1140.00	380.00	475.00	665.00	780.00	115.00
19.	More than 19 years but not more than 20 years				600.00	200.00	250.00	350.00	400.00	60.00

**PART 'C'**  
**SCALES OF REFUND**  
(Section 9)

Sr. No.	Scale of refund	Motor cycles/Motor scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	If, after registration, cancellation of registration of vehicles takes place —									
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	—	—	—	—	—	—	—	—	—

Secretariat Annex

Panaji, Goa

Dated 28th April, 1988

(M. Raghuchander)

Secretary to the Government of Goa  
Law Department (Legal Affairs)

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